IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re application of:	PURI et al.	Art Unit No.: To Be Assigned
Serial Number:	To Be Assigned	Examiner: To Be Assigned
Filing Date:	To Be Assigned	Att'y Docket: ORCL5543
Title:	" Methods And Systems Enabling The Identification Of Actual Costs In A Transaction Based Financial And Manufacturing Environment"	

POWER OF ATTORNEY AND REVOCATION OF PREVIOUS POWERS

Hon. Assistant Commissioner for Patents,
United States Patent and Trademark Office
Washington, DC 20231

Sir:

Oracle corporation, a Delaware corporation having a place of business at 500 Oracle Parkway, Box 659507, certifies that to the best of its knowledge and belief it is the assignee or is entitled to ownership of the entire right, title, and interest in and to the above-referenced patent application by virtue of an Assignment filed concurrently herewith and represents that the undersigned is a representative authorized and empowered to sign on behalf of Oracle Corporation, which hereby revokes all powers of attorney previously given and appoints the following attorney: **ALAN W. YOUNG, Reg. No. 37,970,** c/o YOUNG LAW FIRM, 109 Brookside Drive, Portola Valley CA 94028 with full power of substitution and revocation, to prosecute this application and to transact all business in the Patent and Trademark Office connected therewith.

Address all communications to **ALAN W. YOUNG** at **YOUNG LAW FIRM**
109 Brookside Drive
Portola Valley, CA 94028
Tel: (650) 851-7210
Fax (650) 852-7232
ayoung@younglawfirm.com

Assignee of Interest: **ORACLE CORPORATION**

Signature:	*Michael Sellblum*
Typed Or Printed Name:	*Michael Gelbblum*
Title:	*Patent Counsel*
Dated:	*01/19/99*

Address of Assignee of Interest: ORACLE CORPORATION

500 Oracle Parkway, Box 659507
Redwood Shores, CA 94065

Respectfully submitted,

YOUNG LAW FIRM

By: _Alan W. Young_

Alan W. Young, Esq.
Attorney for Applicants
Registration No. 37,970
109 Brookside Drive
Portola Valley, CA 94028
Telephone: (650) 851-7210
Facsimile: (650) 851-7232

Date: _Jan 21, 1999_